

**CERTIFICATE**

2011

To the Clerk of Lane, State of Kansas  
We, the undersigned, officers of  
Walnut Creek Extension District #2

State of Kansas  
Special District

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
as the maximum expenditures for the various funds for the year 2011; and  
(3) the Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

Table of Contents:		Page No.	2011 Adopted Budget		
			Expenditure	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2011		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<u>Fund</u>	<u>K.S.A.</u>				
General	2/623	6	546,300	299,625	1,856
Debt Service	10-113				
<b>Totals</b>		xxxxxxxxxxx	546,300	299,625	

Budget Summary	0	
Neighborhood Revitalization Rebate		Is a Resolution required? Yes
Resolution		

Final Assessed Valuation:	
Lane	54,354,171
Ness	71,523,577
Rush	35,586,485
0	
0	161,464,233
Total Assessed Valuation	

County Clerk's Use Only

0

November 1st Valuation

Assisted by:

Address:

Attest: August 24, 2010  
*Genee Schaefer*  
County Clerk

*Monica Schadel*  
*Stephanie Nicheson*  
*Lydia Flax*  
Governing Body

**Computation to Determine Limit for 2011**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2010 Budget	+ \$	<u>270,841</u>
2. Debt Service Levy in 2010 Budget	- \$	<u>0</u>
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>270,841</u>
<b>2010 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2010:</b>	+ <u>765,577</u>	
5. <b>Increase in Personal Property for 2010:</b>		
5a. Personal Property 2010	+ <u>5,534,085</u>	
5b. Personal Property 2009	- <u>5,682,813</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. <b>Valuation of Property that has Changed in Use during 2010:</b>	<u>828,908</u>	
7. <b>Total Valuation Adjustment</b> (Sum of 4, 5c, 6)	<u>1,594,485</u>	
8. Total Estimated Valuation July, 1, 2010	<u>160,661,275</u>	
9. <b>Total Valuation less Valuation Adjustment (8 minus 7)</b>	<u>159,066,790</u>	
10. Factor for Increase (7 divided by 9)	<u>0.01002</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>2,715</u>	
12. <b>Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)</b>	\$ <u><u>273,556</u></u>	
13. <b>Debt Service Levy in this 2011 Budget</b>	<u>0</u>	
14. <b>Maximum levy, including debt service, without a Resolution (12 plus 13)</b>	<u><u>273,556</u></u>	

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2010 Budgeted Funds	Tax Levy Amount in 2009 Budget	Allocation for Year 2011			
		MVT	RVT	16/20M Veh	Slider
General	270,841	19,111	369	2,712	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	270,841	19,111	369	2,712	0

County Treas MVT Estimate 19,111

County Treas RVT Estimate 369

County Treas 16/20 M Vehicle Tax Estimate 2,712

County Treas Slider Estimate 0

MVT Factor 0.07056

RVT Factor 0.00136

16/20M Factor 0.01001

Slider Factor 0.00000

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2010	Date Due		Amount Due 2010		Amount Due 2011	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]

\*If you used energy for raising/renting with no intent to purchase, do not list--such transactions appear on page 105 purchases.

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	145,839	210,162	106,102
Receipts:			
Ad Valorem Tax	325,902	270,841	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			19,111
Recreational Vehicle Tax			369
16/20M Vehicle Tax			2,712
LAVTR			0
Slider			0
In Lieu of Taxes			
Kansas State University	100,371	99,099	113,256
Reimbursable Transactions	10,049	9,000	9,000
Other Receipts	15,100	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>451,421</b>	<b>380,940</b>	<b>146,448</b>
<b>Resources Available:</b>	<b>597,260</b>	<b>591,102</b>	<b>252,550</b>
Expenditures:			
Audit, Bond, Insurance, Legal Fees	3,336	12,000	12,000
Telephone	8,244	9,000	9,000
Rent and Utilities	6,793	16,000	16,000
Supplies, Stationery, and Postage	21,564	22,000	22,000
Equipment	13,507	20,000	20,000
Educational Program Support	4,642	8,000	8,000
Travel	12,658	20,000	20,000
Subsistence	4,914	6,000	6,000
Salaries and Wages	250,616	285,000	295,000
Employee Benefits	52,328	62,000	67,000
Equipment Replacement	0	25,000	71,300
Neighborhood Revitalization Rebate			
Miscellaneous	8,496		
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>387,098</b>	<b>485,000</b>	<b>546,300</b>
Unencumbered Cash Balance Dec 31	210,162	106,102	xxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	439,000	545,000	
		Non-Appr Bal	
		Total Exp/Non-Appr Bal	546,300
		Tax Required	293,750
		Del Comp Rate: 2.000%	5,875
		Amount of 2010 Ad Valorem Tax	299,625

Walnut Creek Extension District #2

2011

**FUND PAGE**[illegible]

Page No.

Walnut Creek Extension District #2  
Lane  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

State of Kansas  
Special District

2011

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 2.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditu			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 2.000%
			Amount of 2010 Ad Valorem Tax





2011

Walnut Creek Extension District #2  
Lane

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2009</b>	<b>Current Amount for 2010</b>	<b>Proposed Amount for 2011</b>	<b>Transfers Authorized by Statute</b>
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.



Walnut Creek Extension District #2

2011

**2011 Neighborhood Revitalization Rebate**

Budgeted Funds for 2011	2010 Ad Valorem before Rebate**	2010 Mil Rate before Rebate	Estimate 2011 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2010 July 1 Valuation: 160,661,275

Valuation Factor: 160,661.275

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

\*\*This information comes from the 2011 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Page No.

**Input sheet for Special District budget form**

Enter Special District Name (Can be Longer than green cell) Walnut Creek Extension District #2  
Enter County Name (Home County) followed by 'County' Lane  
Enter Other Supporting Counties' Name:  
First Ness  
Second Rush  
Third \_\_\_\_\_  
Fourth \_\_\_\_\_  
Enter year being budgeted (YYYY) 2011

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change the information on this input sheet.

**Note: All amounts are to be entered in as whole numbers only.**

The input for the following comes directly from the 2010 Budget, Certificate Page:

\*If amended, then use the amended figures. \*

Fund Names:	Statute	2010 *Expenditures*	Amount of 2009 Ad Valorem Tax
General	2/623	545,000	270,841
Debt Service	10-113		

Fund name for all funds with a tax levy:


Total Ad Valorem Tax for 2010 Budgeted Year 270,841

Other (non-tax levy) fund names:

	545,000

Total Expenditures for 2010 Budgeted Year

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2010 Budget, Budget Summary Page

2008 Tax Rate  
(2009 Column)

General	1.865
Debt Service	
	0
	0
Total	1.865

Total Tax Levied (2009 budget column): 304,625  
Assessed Valuation (2009 budget column): 163,370,923

Outstanding Indebtedness, January 1:	2008	2009
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		
revised 9/28/09		

Note: All amounts are to be entered in as whole numbers only.

**From the County Clerks 2011 Budget Information:**

**Assessed Valuation for 2010:**

Lane	54,551,251
Ness	70,510,748
Rush	35,599,276
0	
0	
Total Assessed Valuation for 2010	160,661,275

**New Improvements for 2010:**

Lane	102,374
Ness	464,892
Rush	198,311
0	
0	
Total New Improvements for 2010	765,577

**Personal Property excluding oil, gas, and mobile homes - 2010:**

Lane	936,785
Ness	1,471,700
Rush	3,125,599
0	
0	
Total Personal Property - 2010	5,534,085

**Property that has changed in use for 2010:**

Lane	171,409
Ness	190,158
Rush	467,341
0	
0	
Total Property that has changed in use for 2010	828,908

**Personal Property excludes oil, gas, and mobile homes - 2009:**

Lane	938,381
Ness	1,611,805
Rush	3,132,627
0	
0	
Total Personal Property - 2009	5,682,813

**Neighborhood Revitalization - 2011:**

**Actual Tax Rates for the 2010 Budget:**

Fund	Rate
General	1.960
Debt Service	
0	
0	
Total Tax Rates	1.960

**Final Assessed Valuation from the November 1, 2009 Abstract:**

Lane	44,070,078
Ness	60,258,902
Rush	33,853,304
0	
0	
Total Assessed Valuation from November 1, 2009 Abstract	138,182,284

**From the County Treasurer's Budget Information - 2011 Budget Year Estimates:**

**Motor Vehicle Tax Estimate:**

Lane	4,680
Ness	7,922
Rush	6,509
0	
0	
Total Motor Vehicle Tax Estimate	19,111

**Recreational Vehicle Tax Estimate:**

Lane	113
Ness	146
Rush	110
0	
0	
Total Recreational Vehicle Tax Estimate	369

**16/20 M Vehicle Tax Estimate:**

Lane	554
Ness	1,233
Rush	925
0	
0	
Total 16/20 M Vehicle Tax Estimate	2,712

**Slider Estimate:**

Lane	
Ness	
Rush	
0	
0	
Total Slider Estimate	0

LAVTR

**Computation of Delinquency Taxes:**

Delinquency Rate for 2009 Uncollected Taxes and 2009 Ad Valorem Levied:	Amount Uncollected	Amount Levied
Lane		
Ness		
Rush		
0		
0		
Total	0	0
Average Delinquency Rate		0.00
Rate used in this budget will be shown on all fund pages with a tax levy**		0

\*\*Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

**From the 2009 Budget Certificate Page**

Funds	2009 Expenditure Amounts	Budget Authority
General		439,000
Debt Service		
0		
0		
0		
0		

Note: If the 2009 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

SPECIAL DISTRICT RESOLUTION  
RESOLUTION NO. 1

*A resolution expressing the property taxation policy of the Board of the Walnut Creek Extension District #2 with respect to financing the 2011 annual budget for Walnut Creek Extension District #2, Lane, Ness, and Rush Counties, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Walnut Creek Extension District #2 district budget exceed the amount levied to finance the 2010 Walnut Creek Extension District #2 except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

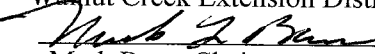
Whereas, Walnut Creek Extension District #2 provides essential services to district residents; and

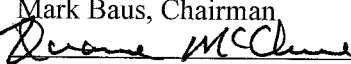
Whereas, the cost of provision of these services continues to increase.

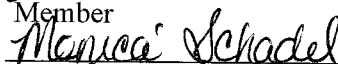
NOW, THEREFORE, BE IT RESOLVED by the Board of the Walnut Creek Extension District #2 that it is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Walnut Creek Extension District #2 budget as defined above.

Adopted this 26<sup>th</sup> day of July, 2010 by the Walnut Creek Extension District #2 District Board, Lane, Ness and Rush Counties, State of Kansas.

Walnut Creek Extension District #2 Board

  
Mark Baus, Chairman

  
Member

  
Member

The governing body of  
Walnut Creek Extension District #2

will meet on August 23, 2010 at 6:30 p.m. at Walnut Creek Extension District Office, Ness City, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Walnut Creek Extension District offices and will be available at this hearing.

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2009		Current Year Estimate for 2011		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Amount of 2010 Ad Valorem Tax	Actual Tax Rate*	
General	387,098	1.865	485,000	1.960	546,300	299.625	1.865
Debt Service							
Totals	387,098	1.865	485,000	1.960	546,300	299.625	1.865
Less: Transfers	0		0		546,300		
Net Expenditures	387,098		485,000				
Total Tax Levied	304.625		270.841				
Assessed Valuation:	163,370,973		138,182,284		xxxxxxxxxxxxxxxxxx		
					160,661,275		

	2009	2010	2011
Jan 1,			0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0		
Total	0	0	0

\*Tax rates are expressed in mills

Page No

Clerk

(First published in The Dighton Herald, Wednesday August 4 and August 11, 2010)

**NOTICE OF BUDGET HEARING**

The governing body of  
Walnut Creek Extension District #2  
Lane, Ness and Rush Counties

will meet on August 23, 2010 at 6:30 p.m. at Walnut Creek Extension District Office, Ness City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to level.

Detailed budget information is available at Walnut Creek Extension District offices and will be available at this hearing.

WALNUT CREEK EXTENSION DISTRICT

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum amount of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Prior Year Actual 2009		Current Year Estimate for 2011		Proposed Budget Year for 2011	
		Actual		Actual	
	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Expenditures
FUND					
General	387,098	1.865	485,000	1.960	546,300
Debt Service					
Totals	387,098	1.865	485,000	1.960	546,300
Less: Transfers	0		0		0
Net Expenditures	387,098		485,000		546,300
Total Tax Levied	304,625		270,841		xxxxxx
Assessed Valuation	163,370,923		138,182,284		160,661,275

	2009	2010	2011
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Princ.			
Total	0	0	0

\*Tax rates are expressed in mills.

Clerk

*Mark L. Stearns*  
Clerk

**NOTICE OF BUDGET HEARING**

The governing body of  
Walnut Creek Extension District #2  
Lane, Ness and Rush Counties

will meet on August 23, 2010 at 6:30 p.m. at Walnut Creek Extension District Office, Ness City, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Walnut Creek Extension District offices and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Actual Tax Rate*
General	387,098	1.865	485,000	1.960	546,300	299,625	1.865
Debt Service							
Totals	387,098	1.865	485,000	1.960	546,300	299,625	1.865
Less: Transfers	0		0		0		
Net Expenditures	387,098		485,000		546,300		
Total Tax Levied	304,625		270,841		xxxxxxxxxxxxxxxx		
Assessed Valuation:	163,370,923		138,182,284		160,661,275		

**Outstanding Indebtedness,**

Jan 1,	2009	2010	2011
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

  
Clerk